

THE COUNCIL FOR TOBACCO RESEARCH—U.S.A., INC.
900 THIRD AVENUE
NEW YORK, N. Y. 10022

ROBERT F. GERTENBACH
PRESIDENT

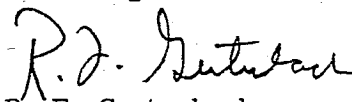
August 13, 1984

Ms. Helen Frustace
Philip Morris Incorporated
120 Park Avenue
New York, New York 10017

Dear Ms. Frustace:

Mr. Storr has asked me to acknowledge with
thanks receipt of check to The Council in the amount
of \$669,042.00, representing the second and third
installments of 1984 dues from Philip Morris Incorporated.

Cordially,


R. F. Gertenbach

RFG/lp